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RECORDATION NO. 25987A FILED

NOV 30 '05 11-28 AM

SURFACE TRANSPORTATION BOARD

November 30, 2005

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Assignment Agreement dated 11/18/05 including the following parties and railroad equipment:

Assignor: Midwest Railcar Corporation
4949 Autumn Oaks Drive
Maryville, IL 62062

Assignee: Wells Fargo Equipment Finance, Inc.
Investors Building, #700
733 Marquette Avenue South
Minneapolis, MN 55402

Equipment: 3, Used K247 Woodchip Railcars
KCS 504347, 504348, 504349

Please record this agreement as a secondary document to STB Recordation #_____.
The filing fee of \$33 is enclosed. Thank you.

Summary: Memorandum of Assignment Agreement dated 11/18/05 between Midwest Railcar Corporation as Assignor and Wells Fargo Equipment Finance, Inc. as Assignee including 3, Used K247 Woodchip Railcars marked KCS 504347, 504348, and 504349, a secondary document.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosure

**WELLS
FARGO**

Wells Fargo Equipment Finance
Investors Building, Suite 700
733 Marquette Avenue South
Minneapolis, MN 55402

Memorandum of Assignment Agreement

This Memorandum of Assignment Agreement ("Memorandum of Assignment") made and entered into as of this 18th day of November, 2005, by and between Midwest Railcar Corporation, an Illinois corporation ("Assignor") and Wells Fargo Equipment Finance, Inc., a Minnesota corporation ("Assignee").

WITNESSETH

1. Assignor has agreed to assign to Assignee that certain lease agreement dated August 24, 2005, between Assignor, as Lessor and The Kansas City Southern Railroad Company, as Lessee for the three (3) Used 1972 and 1976-built, AAR Code K247, 7,000 Cubic Foot, 100 Ton Woodchip Railcars bearing the railroad reporting markings: KCS504347, KCS504348 and KCS504349.

2. This Memorandum of Assignment Agreement shall be effective as of the date set forth below and shall be subject to the Lease Term, as defined in the Lease.

In witness whereof, the parties hereto have caused this Memorandum of Assignment to be executed and delivered by their duly authorized representatives as of the date set forth above, and shall be effective as of November 18, 2005.

Midwest Railcar Corporation

By: [Signature]

Title: President

Wells Fargo Equipment Finance, Inc.

By: [Signature]

Title: Senior Contract Administrator

RECORDATION NO. 25987-A FILED

NOV 30 '05 11-28 AM

SURFACE TRANSPORTATION BOARD

STATE OF Minnesota
COUNTY OF Sherburne

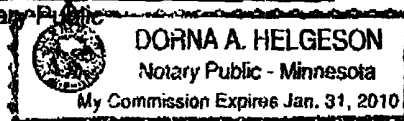
On this 22nd day of NOV, 2005, before me, a Notary Public of the City and State aforesaid, personally appeared Richard M. Murphy, to me personally known, who being by me duly sworn, says that he is the President & CEO of Midwest Railroad Corporation, an Illinois corporation, the foregoing instrument was signed on behalf of said corporation by authority of its Board of Directors, and he acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

AS WITNESS my hand and notarial seal.

My commission expires: Jan. 31, 2010

Dorna A. Helgeson

Notary Public



STATE OF Minnesota
COUNTY OF Hennepin

On this 29th day of November, 2005, before me a Notary Public of the City and State aforesaid, personally appeared Patti DeGourner, to me personally known who being by me duly sworn, says that (he/she) is a Sr. Contract Admin of Wells Fargo Eq. Gr. Inc., that foregoing instrument is/was signed on behalf of said corporation by authority of its Board of Directors, and (he/she) acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

AS WITNESS my hand and notarial seal.

(Seal)

My commission expires: January 31, 2009

Ann E. Zierman
Notary Public

